

## General Information

### Who must file this return?

You must file this return if you purchased or acquired by gift or transfer a **motor vehicle** from a private party within or outside Illinois. **Complete one return for each motor vehicle.**

**Note:** You must submit Form RUT-50 as proof of tax payment or proof of exemption along with your application for title and registration.

**Do not** use this return if you acquired an aircraft or watercraft by gift or transfer from a private party within or outside Illinois. You must complete Form RUT-75, Aircraft /Watercraft Use Tax Transaction Return.

**Do not** use this return if you purchased a vehicle from an out-of-state dealer, lending institution, leasing company, or retailer; or if you purchased a passenger car from an unregistered Illinois lending institution or leasing company. You must complete Form RUT-25.

**Do not** use this return if you purchased a vehicle from an Illinois dealer. The dealer must complete Form ST-556.

**Do not** take a trade-in allowance on this return.

### When is this return due?

This return is due within 30 days of the date the vehicle was purchased or acquired by gift or transfer.

### What if I need help?

If you need help, visit our web site at [tax.illinois.gov](http://tax.illinois.gov); call us at **1 800 732-8866** or **217 782-3336**; or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

## Step-by-Step Instructions

Complete all Sections.

### Section A: Purchaser or owner information

**Lines 1 through 7** - Write your name, any co-owner name(s), and your address, daytime phone number, Social Security number or federal employer identification number, and driver's license number.

### Section B: Seller's information

**Lines 1 through 3** - Write the seller's name, address, and daytime phone number.

### Section C: Vehicle information

**Lines 1 through 6** - Write the purchase price (or fair market value-see the instructions for Line 4, "Table A or Table B" in the next column for an explanation) of the motor vehicle, odometer reading, vehicle identification number (VIN), year, make, and model of the vehicle.

### Section D: Transaction type

**You must mark ONE box in Section D. If you do not, we will send you a notice.**

**1 Exempt transaction:** If this transaction is exempt from tax for one of the reasons described below, mark the box that applies. Write "\$0" on Section E, Line 1.

**a** The organization purchasing the vehicle is a charitable, religious, educational, or governmental organization that has been issued an exemption number by the Illinois Department of Revenue; or the vehicle purchase is being made specifically for the purpose of donating it to an exempt organization that is operated exclusively for educational purposes. Write the organization's active Illinois sales tax exemption "E" number in the space provided.

**b** The vehicle is a farm implement as defined in Section 1-130 of the Illinois Vehicle Code, and you are not applying for license plates for on-the-road use; or the vehicle is a ready-mix concrete truck used in manufacturing tangible personal property for sale.

**c** The vehicle is used for rolling stock to haul persons or commodities for hire in interstate commerce. Write your certificate of authority number in the space provided.

**Note:** Beginning July 1, 2004, the rolling stock exemption qualifications changed. See Informational Bulletin FY 2005-01.

**d** You were a resident of another state, and you used the vehicle outside Illinois for at least three months. You must surrender the out-of-state title, registration, or other proof of the vehicle's use at the time you apply for an Illinois title. Write the purchase date in the space provided.

**Note:** You cannot claim this exemption if you are a leasing company, a lessee, a business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or a military person whose home of record is Illinois and is therefore considered a resident of Illinois.

**e** You are the surviving spouse, and the vehicle is an estate gift.

**2 Exception:** If this transaction qualifies for one of the exceptions described below, mark the box that applies. Write "\$15" on Section E, Line 1.

**a** You are a beneficiary who is not the surviving spouse, and the vehicle is an estate gift.

**b** The vehicle, which was once subjected to Illinois Retailers' Occupation Tax or Illinois Use Tax, is being transferred due to the organization, reorganization, dissolution, or partial liquidation of an incorporated or unincorporated business **and the beneficial ownership is not being changed.**

**c** The vehicle is being transferred or purchased from a spouse, parent, brother, sister, or child. Circle the one that indicates your relationship.

### 3 Motorcycle or ATV transaction:

**a** If the vehicle purchased is a motorcycle, motor-driven cycle, three-wheel or four-wheel all-terrain vehicle (ATV), or a motorized pedacycle, mark the box. Write "\$25" on Section E, Line 1.

**4 Table A or Table B:** Tax is due on the purchase price (or fair market value) of the vehicle if the transaction is not exempt, does not qualify for the exception, or is not a motorcycle or ATV purchase.

"Purchase price" is the value given for a motor vehicle and may be in the form of money, credit, property or service. When there is no stated purchase price, such as a gift or even trade, "fair market value" is used. You can obtain a fair market value from a licensed dealer. Instructions for calculating the tax due based on the purchase price (or fair market value) of the vehicle follow. If a review of the return results in a question about the amount of the fair market value stated, we have the authority to determine the vehicle's fair market value.

**a** If the vehicle's purchase price or fair market value is **less than \$15,000**, mark the box and determine the vehicle age using the following worksheet. Then, find the correct tax due from **Table A**, and write this amount on Section E, Line 1.

#### Worksheet

	Example	Yours
a Write year of the title application.	2005	
b Write the year of the vehicle.	2002	
c Subtract Line b from Line a. (This is your vehicle age.)	3	
d Write the tax due from Table A here and in Section E, Line 1.	\$ 215	

#### Table A

Vehicle age	Tax due
1 or less	\$ 390
2	290
3	215
4	165
5	115
6	90
7	80
8	65
9	50
10	40
11 or more	25

Use this table if you marked Section D, Line 4a.

**b** If the vehicle's purchase price or fair market value is **\$15,000 or more**, mark the box, find the tax due from **Table B**, and write this amount on Section E, Line 1.

#### Table B

Purchase price or fair market value	Tax due
\$15,000 to 19,999.99	\$ 750
\$20,000 to 24,999.99	1,000
\$25,000 to 29,999.99	1,250
\$30,000 or more	1,500

Use this table if you marked Section D, Line 4b.

### Section E: Tax due

#### Line 1 - Amount of tax due (from Section D).

Write the amount of tax due from Section D.

**Line 2 - Credit for tax previously paid.** Write the amount of use tax you previously paid to another state on this vehicle. Write the name of the state in the space provided. We will allow credit up to the amount of tax owed on Section E, Line 1, only if the tax previously paid was properly due and separately stated on the proof of tax payment. You must attach proof of tax payment.

**Line 3 - Total tax due.** Subtract Section E, Line 2, from Section E, Line 1, and write the amount of tax due. You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. We will bill you for any amounts owed. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our web site at [tax.illinois.gov](http://tax.illinois.gov); or call **1 800 356-6302**.

### Section F: Sign here

The purchaser and any co-owner(s) must sign the return. **Make a separate payment for tax payable to the "Illinois Department of Revenue" and attach it to Page 1.** Send Page 1 and any other required forms and attachments with your application and fees for title and registration to:

OFFICE OF THE SECRETARY OF STATE  
VEHICLE SERVICES DEPARTMENT  
HOWLETT BLDG SPRINGFIELD IL 62756

Keep Page 2 (Taxpayer's copy) of the return for your records. Bring Page 2 with you if you walk into one of our facilities to pay the tax and you will need a receipt to prove tax payment because you must title and register the vehicle at a later date.